



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

December 6, 2018

Sai
MuckRock News
DEPT MR 43215
411A Highland Ave.
Somerville, MA 02144-2516

Dear Sai:

This is a final response to your follow up email dated November 10, 2018 that we received on November 12, 2018, regarding your original Freedom of Information Act (FOIA) request dated September 21, 2017.

Your recent letter appeals the adverse determination, and our failure to respond to your previous reply, further stating

1 My request does not ask you to conduct research or answer questions nor to create new records, but rather to provide existing, statutorily defined documents.

2 my request was very clearly described.

On October 24, 2017, you declined to narrow the temporal scope of your previous request, asking for the following:

1. All:

- a) descriptions of its central and field organization and the established places at which, the employees (and in the case of a uniformed service, the members) from whom, and the methods whereby, the public may obtain information, make submittals or requests, or obtain decisions;
- b) statements of the general course and method by which its functions are channeled and determined, including the nature and requirements of all formal and informal procedures available;
- c) rules of procedure, descriptions of forms available or the places at which forms may be obtained, and instructions as to the scope and contents of all papers, reports, or examinations;
- d) substantive rules of general applicability adopted as authorized by law, and statements of general policy or interpretations of general applicability formulated and adopted by the agency; and
- e) each amendment, revision, or repeal of the foregoing.

2. All:

- a) final opinions, including concurring and dissenting opinions, as well as orders, made in the adjudication of cases;
- b) those statements of policy and interpretations which have been adopted by the agency;
- c) administrative staff manuals and instructions to staff that affect a member of the public;
- d) copies of all records, regardless of form or format that have been requested 3 or more times; and
- e) a general index of the records referred to under subparagraph (D); and
- f) current indexes providing identifying information for the public as to any matter issued, adopted, or promulgated after July 4, 1967, and identified in paragraphs (A)-(E)

This request referred to the DOJ's FOIA Guide for proactive disclosures. You stated that what you have requested is simply all records that are described by 5 USC 552(a)(1), (2), which the IRS has not yet published in the FR (for (a)(1) or either the FR or our online FOIA reading room (for (a)(2)), ie for which we have already violated the statute's affirmative requirement for proactive disclosure.

Unfortunately, we are unable to process your request as it does not meet the requirements of the FOIA or the applicable agency regulations. The FOIA requires that requests (1) "reasonably describe" the records sought and (2) be made in accordance with published agency rules. 5 U.S.C § 552(a)(3)(A). IRS regulations at Treas. Reg. § 601.702(c)(5)(i), require that the request describe the documents in sufficient detail to enable us to locate the records "without placing an unreasonable burden upon the IRS."

A request for "all" over an unspecified location or persons would be unreasonably burdensome for the IRS to process.

Courts have agreed that requests of the type you have submitted seeking "any and all" records without reference to subject matter or time frame is not valid. See, for example, Dale v. IRS, 238 F. Supp. 2d 99, 104-05 (D.D.C. 2002), where the court held that request seeking "any and all documents . . . that refer or relate in any way" to requester failed to reasonably describe records sought and "amounted to an all-encompassing fishing expedition of files . . . at taxpayer expense."

We encourage you to consider revising your request, possibly by making it much more specific as to subject matter, business units, and specifying personnel that might have the documents you are seeking.

You may also find it helpful to consult the IRS organizational structure on irs.gov at:
<http://www.irs.gov/uac/Today's-IRS-Organization>.

You may contact our FOIA Public Liaison, David Nimmo, to discuss your request at:

David Nimmo
Internal Revenue Service
Disclosure Office 13
24000 Avila Road, M/S 2201
Laguna Niguel, CA 92677
949-575-6328

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues you may call the IRS toll free number at 1-800-829-1040.

If you have any questions please call me at 801-620-7635 or write to: Internal Revenue Service, Centralized Processing Unit, Stop 211, PO Box 621506, Atlanta, GA 30341. Please refer to case number F19317-0026.

Sincerely,



Jody M Mecham
ID # 1000141871
Tax Law Specialist
Disclosure Office 12